

SEALED

Exhibit B

(FILED UNDER SEAL)

EXHIBIT B
(Calculation of Profit, Gain or Loss)

For purposes of this Agreement, any such profit or gain shall mean the amount, if any, by which the net purchase price (after related costs and expenses) received by NiSource from the sale of CMA or its gas distribution business (hereinafter "A"), as the case may be, exceeds the total of:

- (i) the book value of CMA (including any liabilities assumed by the purchaser) or the business so purchased (excluding the book value of any CMA assets not included in the sale) ("hereinafter "B");
- (ii) the charges for impairment of goodwill and other intangible assets related to CMA (hereinafter "C"); plus
- (iii) the aggregate amount of the liabilities of CMA not included in the sale (hereinafter "D"),

in each case specified in (i)-(iii) above, as reflected on the financial statements of NiSource as of December 31, 2019.

Stated another way, in sum:

$$\begin{aligned} & A \text{ (net purchase price)} \\ & - B \text{ (book value of assets)} + C \text{ (impairment of good will/intangible assets)} + D \\ & \quad \text{(aggregate amount of liabilities)} \\ & = \text{gain or loss} \end{aligned}$$

The U.S. Attorney reserves the right to challenge the veracity, accuracy and proper application under GAAP of each of the above described assets and liabilities in parts B, C and D of the calculation.